

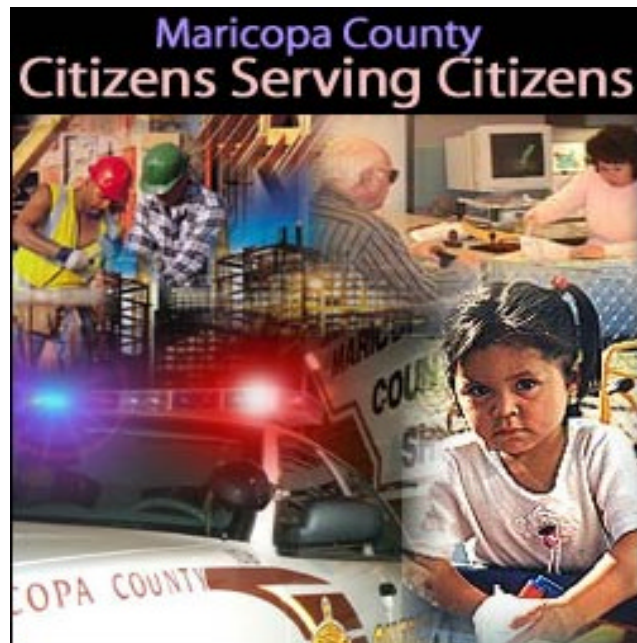


# **Internal Audit Report**

## **Managing for Results**

Performance Measure Certification

June 2002





*Government Finance Officers Association (GFOA)  
2002 Award for Excellence in Government Finance*

*County Auditor*

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**TO:** Don Stapley, Chairman, Board of Supervisors  
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Andrew Kunasek, Supervisor, District III  
Max S. Wilson, Supervisor, District IV  
Mary Rose Wilcox, Supervisor, District V

**FROM:** Ross L. Tate, County Auditor

**DATE:** June 3, 2002



We have completed our first year of *Performance Measure Certifications* (PMC). We conducted these reviews in accordance with the Board-approved audit plan and the County's Managing for Results (MfR) policy.

## Why Certify Performance Measures?

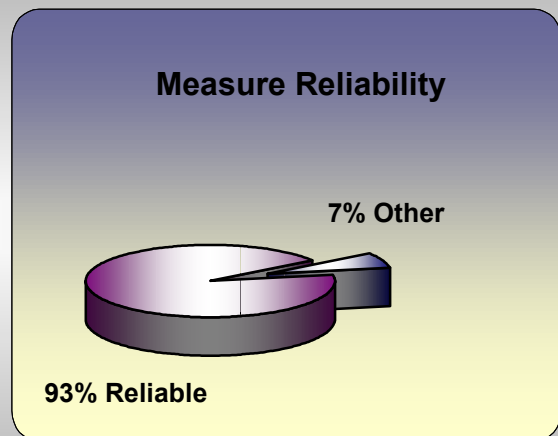
Our PMC reports allow County leadership to rely upon reported performance measures and make informed decisions regarding the use of government resources. PMC reviews determine:

- ◇ The accuracy of reported measures.
- ◇ The reliability of data collection procedures.



## Key Performance Measures

At the time of our report, Maricopa County had 621 Key Performance Measures.

We reviewed 34 of these key measures in fiscal year 2002 and found that 93% of them, as reported, were reliable.

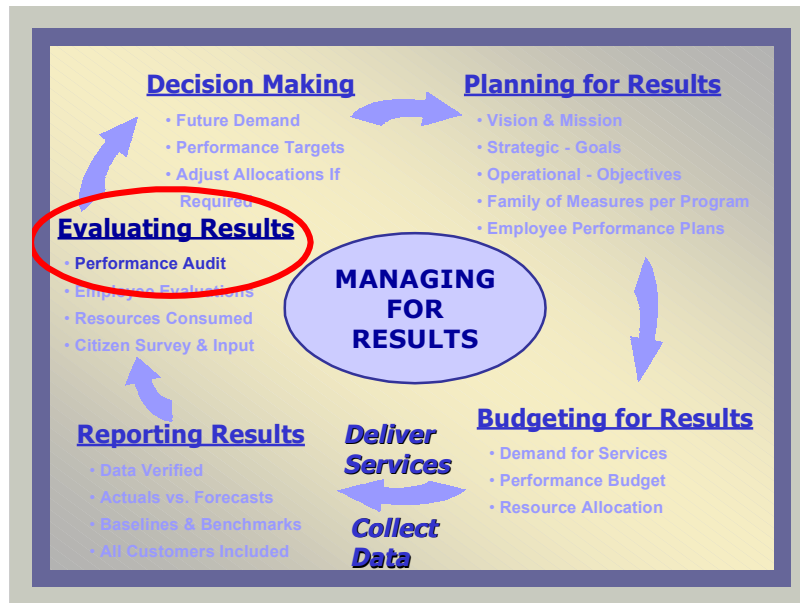


## Overall Observations

-  Many departments do not have adequate policies and procedures in place to ensure that data collection and reporting of measurement data are reliable and accurate.
-  Many departments utilize “output” measures instead of “results” measures for key outcome measurement.

## MfR Cycle

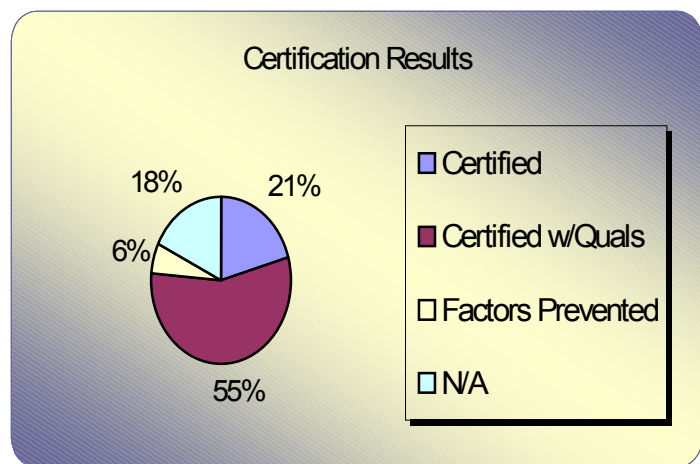
The Performance Measure Certification process falls within the “Evaluating Results” step, as shown in the MfR Cycle below.



## Certification Summary

The following summary shows the certification findings for the seven departments and the 34 measures that Internal Audit reviewed.

- ◇ No inaccurate measures were reported (0%).
- ◇ Most measures reviewed (19) were Certified with Qualifications (55%).
- ◇ 7 measures were Certified (21%).
- ◇ 6 measures were still “under construction” and not yet ready for review (18%).
- ◇ Factors prevented certification for two measures (6%).



## Department Key Measure Certification Results

Department	Certified	Certified With Qualifications	Factors Prevented Certification	Inaccurate	N/A	TOTAL
<b>Community Development</b> <i>page 5</i>		4				4
<b>Equipment Services</b> <i>page 6</i>		5				5
<b>Human Resources</b> <i>page 7</i>	1	2	2			5
<b>Internal Audit</b> <i>page 8</i>		1			4	5
<b>Medical Examiner</b> <i>page 9</i>	5					5
<b>Public Fiduciary</b> <i>page 10</i>		5				5
<b>Stadium District</b> <i>page 11</i>	1	2			2	5
<b>TOTAL</b>	7	19	2	0	6	34

# Certification Scope & Methodology

In each review, Internal Audit judgmentally selects a number of key measures, performs tests to determine the accuracy of the measures, determines the reliability of the procedures used to collect data, and reports the results.

## CERTIFICATION DEFINITIONS

### **Certified**

Reported performance measurement is accurate (+/-5%)  
*And,*  
Adequate procedures are in place for collecting and reporting performance data.

### **Certified with Qualifications**

Reported performance measurement is accurate (+/-5%)  
*But,*  
Adequate procedures are not in place for collecting and reporting performance data.

### **Factors Prevented Certification**

Actual performance measurement data could not be verified due to inadequate procedures or insufficient documentation.

*This rating is used when there is a deviation from the department's definition, preventing the auditor from accurately determining the performance measure result.*

### **Inaccurate**

Actual performance is not within 5% of reported performance  
*And/Or,*  
The error rate of tested documents is greater than 5%.

### **Not Applicable**

Performance measurement data is not yet available.

# Community Development

## Performance Measures Summary Table

Key Measures	Certified	Certified with Qualifications	Factors Prevented Certification	Inaccurate	Not Applicable
1. Percent of County General Fund cost to float grant reimbursements		✓			
2. Percent of dollars spent for approved activities		✓			
3. Percent of documents approved by HUD		✓			
4. Number of documents submitted to HUD		✓			

# Equipment Services

## Performance Measures Summary Table

Key Measures	Certified	Certified with Qualifications	Factors Prevented Certification	Inaccurate	Not Applicable
1. Percent of fleet availability		✓			
2. Percent alternative fueled vehicles in County fleet		✓			
3. Percent of fleet replaced that need replacement		✓			
4. Percent of requests filled		✓			
5. Percent preventative maintenance services completed on schedule		✓			



# Human Resources Department

## Performance Measures Summary Table

Key Measures	Certified	Certified with Qualifications	Factors Prevented Certification	Inaccurate	Not Applicable
1. Percent of department leaders who are satisfied with the information and resources received			✓		
2. Percent of employees reporting that content and course materials helped them understand the topic		✓			
3. Percent of retreat participants reporting that they learned new concepts to achieve superior business results		✓			
4. Percent of management dissatisfaction with case management of ill/injured employees	✓				
5. Percent of departments surveyed that are satisfied with the content of HR information available and/or received			✓		

# Internal Audit

Performance Measures Summary Table

Key Measures	Certified	Certified with Qualifications	Factors Prevented Certification	Inaccurate	Not Applicable
1. Percent of IA recommendations concurred with by BOS and County Management					✓
2. Percent of IA recommendations implemented within 6 months after report issue					✓
3. Percent overall approval rating by BOS and key County Mgmt of strategic info reports		✓			
4. Percent satisfaction rating from customers indicating consulting services helped them do their jobs					✓
5. Percent satisfaction rating from customers indicating educational efforts help them do their job					✓

# Medical Examiner

Performance Measures Summary Table

Key Measures	Certified	Certified with Qualifications	Factors Prevented Certification	Inaccurate	Not Applicable
1. Percent of toxicology reports produced within 30 days	✓				
2. Percent of cases completed within 90 days	✓				
3. Percent of autopsies performed	✓				
4. Percent of investigation summaries provided to medical examiner prior to, or same day, as examination	✓				
5. Percent of initial reports transcribed within two weeks of receipt	✓				

# Public Fiduciary

Performance Measures Summary Table

Key Measures	Certified	Certified with Qualifications	Factors Prevented Certification	Inaccurate	Not Applicable
1. Percent of indigent burial determinations made within 5 business days		✓			
2. Percent of court accountings filed with court on time		✓			
3. Percent of annual guardian reports filed with the court on time		✓			
4. Percent of timeliness in filing mental health mandated reports and court ordered reports		✓			
5. Percent of community and court referrals disallowed as a result of alternative services		✓			

# Stadium District

Performance Measures Summary Table

Key Measures	Certified	Certified with Qualifications	Factors Prevented Certification	Inaccurate	Not Applicable
1. Percent increase in event revenue					✓
2. Percent increase in discount tickets sold		✓			
3. Percent increase in total revenue		✓			
4. Percent of satisfied customers					✓
5. Percent of requests filled in 5 business days	✓				

A stylized, low-poly illustration in shades of gray and blue. It depicts a person with dark hair, wearing a light-colored shirt, climbing a steep, jagged mountain peak. The person is holding a folder or book. The mountain is composed of various geometric shapes, creating a faceted appearance. The background is white.

**PMC**

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